

**UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

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DR. JUDY WOOD on behalf of the  
UNITED STATES OF AMERICA,

Plaintiff/Realtor,

vs.

APPLIED RESEARCH ASSOCIATES, INC.;  
SCIENCE APPLICATIONS INTERNATIONAL  
CORP., BOEING; NuSTATS; COMPUTER  
AIDED ENGINEERING ASSOCIATES, INC.,  
DATASOURCE, INC.; GEOSTAATS, INC.;  
GILSANZ MURRAY STEFICEK LLP;  
HUGHES ASSOCIATES, INC.; AJMAL  
ABBASI; EDUARDO KAUSEL;  
DAVID PARKS; DAVID SHARP; DANIELE  
VENEZANO; JOSEF VAN DYCK; KASPAR  
WILLIAM; ROLF JENSEN & ASSOCIATES,  
INC; ROSENWASSER/GROSSMAN CONSULTING  
ENGINEERS, P.C.; SIMPSON GUMPERTZ &  
HEGER, INC.; S.K. GHOSH ASSOCIATES,  
INC.; SKIDMORE, OWINGS & MERRILL,  
LLP; TENG & ASSOCIATES, INC.;  
UNDERWRITERS LABORATORIES, INC.;  
WISS, JANNEY, ELSTNER ASSOCIATES,  
INC.; AMERICAN AIRLINES; SILVERSTEIN  
PROPERTIES; and UNITED AIRLINES,

Defendants.  
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Case No. 07-CV-3314

**MEMORANDUM OF LAW**

Teng & Associates, Inc., by and through its undersigned counsel, hereby files its memorandum of law in support of Motion to Dismiss, and respectfully states:

This Memorandum of Law is in addition to Teng's motion, and the declaration of attorney Edward B. Keidan.

Plaintiff's Complaint brings claims pursuant to the False Claims Act. The Complaint alleges, in a wholly conclusory manner, that defendants manipulated and provided false

information to the United States Government during the investigation of the September 11, 2001 events conducted by National Institute of Standards and Technology.

Defendant Teng & Associates, Inc. is a corporation organized and existing under the laws of the state of Illinois. It is engaged in the business of professional engineering and architecture, and maintains a principal office at 205 North Michigan Avenue, Suite 3600, Chicago, Illinois 60601. Upon information and belief, Teng provided consulting services to NIST in regard to inquiries that NIST was conducting.

Plaintiff's Complaint fails to allege specific actions and/or omissions attributable to Teng. Teng adopts the arguments set forth in defendant Skidmore, Owings & Merrill, LLP's motion and supporting memorandum, as they are equally applicable to Teng. Teng also seeks the same relief requested upon the same grounds made.

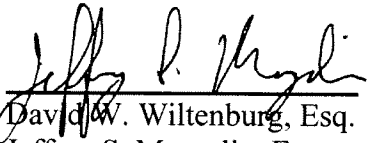
For these reasons and the reasons set forth in defendant Skidmore, Owings & Merrill, LLP's motion, which is adopted and incorporated herein, defendant Teng moves to dismiss the Complaint against it, and further seeks an award of attorneys' fees and expenses due to the frivolous nature of Plaintiff's Complaint, and for such other relief as is just and proper.

WHEREFORE, it is respectfully requested that the Court grant defendant Teng & Associates, Inc.'s motion to dismiss the Complaint, for attorneys' fees and costs, and for such other relief as is just and proper.

Dated: February 22, 2008  
New York, New York

Respectfully submitted,

HUGHES HUBBARD & REED LLP

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